Chapter 4

**CENTRALIZATION OF ACCOUNTING
AND FINANCE FUNCTIONS OF BASES**

4-1. Purpose. To state the basic requisites to centralize certain A&F functions of one or more bases in a MAJCOM or one or more bases of different MAJCOMs located within a reasonable radius. This plan calls for keeping most of the A&F records at one base (central office) and reducing personnel at the branch offices to the minimum needed to do the jobs in paragraph 4-4b.

4-2. Authority. Each MAJCOM centralizes A&F functions of its bases when it will give better service or more economical operation.

4-3. Prerequisites. Before putting centralization into effect, the following must be done:
    a. Notify DFAS-DE/A of the centralization plan and date.
    b. Name the nearest banking facility or branch for use when the AFO/OPLOC branch office is to be operated by an agent. This will facilitate the purchase of cashiers' checks, drafts, or money orders.
    c. Work out plans for hand-carrying documents between branch and central offices by A&F personnel when this is possible.
    d. Appoint a deputy AFO/OPLOC, A&D agent, or disbursing agent for each branch office as needed. See part two, chapters 6 and 7.

4-4. Functions. In centralization of A&F functions:
    a. Functions which may be centralized are generally:
        (1) Maintenance of all ledgers.
        (2) Preparation of all financial reports.
        (3) Pay of both military and civilians.
        (4) Travel pay for all personnel.
        (5) Maintenance of accounts receivable file.
        (6) Processing and payment of vendors' bills.
        (7) Issuance of US savings bonds. See AFI 36-3102, US Savings Bond Program (formerly AFR 11-34).
        (8) Issuance of Fund Cite Authorizations (FCAs).
    b. Functions to remain at branch offices are:
        (1) Administration of FCAs. See chapter 17.
        (2) Review of obligation and commitment documents for correctness.
        (3) Aid to the central office, when required, to pay personnel on time.
        (4) Cashier service:
            (a) Emergency payments.
            (b) Collections.
    c. These base functions, as listed, may change depending on the facts in each case. This determination is up to the MAJCOM(s) involved in the change.